

SUPREME COURT OF INDIA

State of A.P.

Vs.

Pusuluri Satyanarayana Murthy

(B.P.Jeevan Reddy Reddy and S.Saghir Ahmad JJ.)

17.04.1996

ORDER

The Text below is only a summarized version of the order pronounced

Return filed by assessee after inspection during relevant assessment year. Assessment Order made for previous years. Return filed for a particular previous year found identical with the turnover determined by Commercial Tax Officer. Supreme Court upheld decision of High Court that assessment made was best judgment assessment despite the fact that turnover disclosed in return found same with turnover determined.